



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Scott Bukowski
DOCKET NO.: 21-42188.001-R-1
PARCEL NO.: 24-24-108-018-0000

The parties of record before the Property Tax Appeal Board are Scott Bukowski, the appellant, by attorney Dora Cornelio, of Schmidt Salzman & Moran, Ltd. in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **no change** in the assessment of the property as established by the **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$3,000
IMPR.: \$19,000
TOTAL: \$22,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2021 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a 1-story dwelling of frame construction with 886 square feet of living area.¹ The dwelling is 95 years old and has a crawl-space foundation. The property has a 3,000 square foot site and is located in Chicago, Lake Township, Cook County. The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument the appellant submitted information on five

¹ The board of review reports the subject property contains two, class 2-02 dwellings with a combined 1,447 square feet of living area, which was not refuted by the appellant in rebuttal and is supported by the photographic evidence submitted by the board of review. The appellant described the subject as a single-family home and a coach house but did not include information or assessment data regarding the coach house.

comparable properties that are located within the same neighborhood code as the subject. The comparables are improved with 1-story dwellings of frame or masonry construction ranging in size from 630 to 1,240 square feet of living area. The dwellings range in age from 73 to 106 years old. Three comparables have full basements, each of which has finished area, and two comparables have slab foundations. One comparable has central air conditioning and three comparables have either a 1-car or a 1.5-car garage. The comparables have improvement assessments ranging from \$6,032 to \$11,708 or from \$9.43 to \$9.59 per square foot of living area.

Based on this evidence the appellant requested that the subject's improvement assessment be reduced to \$16,043 or \$18.11 per square foot of living area.

The appellant also submitted a copy of the Cook County Board of Review final decision disclosing the subject has a total assessment of \$22,000. The appellant's evidence reflects an improvement assessment of \$19,000 or \$21.44 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" for Property Identification Number (PIN) 24-24-108-019-0000. The board of review included an aerial photograph highlighting the subject PIN 24-24-108-018-0000, which depicts two separate dwellings.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties that are located within the same neighborhood code as the subject. The comparables are improved with 1-story or 1.5-story dwellings of frame or masonry construction ranging in size from 1,242 to 1,335 square feet of living area. The dwellings range in age from 64 to 92 years old and have unfinished full basements. Two comparables have central air conditioning and two comparables have either a 2-car or a 2.5-car garage. The comparables have improvement assessments ranging from \$16,800 to \$18,000 or from \$12.58 to \$14.10 per square foot of living area.

Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of nine comparable properties for the Board's consideration, none of which have an additional dwelling when compared to the subject. Nevertheless, the parties' comparables had improvement assessments ranging from \$6,032 to \$18,000 or from \$9.43 to \$14.10 per square foot of living area. The subject's improvement assessment of \$19,000 or

\$21.44 per square foot of living area falls above the improvement assessments of the comparables in this record. However, after considering adjustments to the comparables for differences when compared to the subject, such as their lack of a second dwelling, the Board finds the subjects higher improvement assessment is justified. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: _____

February 18, 2025



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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